

Client: **A364354 - Alliance Health Management Service, LLC**
Engagement: **MDMC 2022 - Alliance Health Management Service LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MGT-CR TB Report**

Account	Description	FS PP-1 12/31/2021	JE Ref #	CAIDJE	CAID CP 12/31/2022
Group : [BS] Balance Sheet					
Subgroup : None					
1010	Citizens Bank	321,320.00		0.00	439,209.00
1060	Management Fees Receivable	1,542,237.00		0.00	2,045,059.00
1061	Consulting Fees Receivable	73,426.00		0.00	56,836.00
1063	Due to/from AHI	(1,150,000.00)		0.00	(2,000,000.00)
1064	Intercompany Receivable	17,261.00		0.00	115,179.00
1065	Due to/from AQM	17,381.00		0.00	50,017.00
1290	Prepaid Expenses	2,359.00		0.00	2,359.00
1295	Prepaid Insurance	1,709.00		0.00	4,791.00
1640	Furniture	5,854.00		0.00	5,854.00
1641	Accum Depr - Furniture	(4,231.00)		0.00	(4,817.00)
1650	Computer Equipment	48,213.00		0.00	54,348.00
1651	Accum Depr - Computer Equip	(25,253.00)		0.00	(38,617.00)
2020	Accounts Payable	6,217.00		0.00	11,395.00
2030	Accrued Expenses	(206,385.00)		0.00	(194,918.00)
2192	Accrued Vacation	(404,806.00)		0.00	(394,228.00)
2650	Retained Earnings	(415,879.00)		0.00	(245,301.00)
Subtotal : None		(170,577.00)		0.00	(92,834.00)
Total [BS] Balance Sheet		(170,577.00)		0.00	(92,834.00)
Group : [P&L] Income Statement					
Subgroup : None					
3010	Program Fees	(3,928,716.00)		0.00	(4,384,302.00)
3011	Miscellaneous Income	(69,726.00)		0.00	(89,351.00)
3012	Other Income	(150,000.00)		0.00	(150,000.00)
3013	PPP Loan Forgiveness	(543,400.00)		0.00	0.00
3020	Consulting Fees	(247,671.00)		0.00	(292,290.00)
3031	Salary Reimbursement	(43,198.00)		0.00	(47,985.00)
4200	Contributions	5,200.00		0.00	5,260.00
4241	Insurance:Insurance Insurance - Other	14,324.00		0.00	19,296.00
4242	Insurance:Health and Life Insurance	201,163.00		0.00	231,865.00
4246	Marketing	218.00		0.00	123.00
4249	Postage and Delivery	5,623.00		0.00	5,845.00
4250	Office Expenses & Supplies	21,078.00		0.00	27,212.00
4252	Professional Fees:Professional Fees - Consulting	394.00		0.00	10,363.00
4253	Professional Fees:Professional Fees - Legal Fees	11,489.00		0.00	5,175.00
4254	Professional Fees:Professional Fees - Accounting	12,000.00		0.00	12,044.00
4255	Professional Fees:Professional Fees - Other	68,564.00		0.00	37,092.00
4257	Bank Charges	1,487.00		0.00	1,788.00
4261	Telephone	29,830.00		0.00	25,044.00
4262	Education	1,600.00		0.00	0.00
4270	Travel & Ent:Travel & Ent - Other	32,871.00		0.00	38,395.00
4301	Dues & Subscriptions	20,951.00		0.00	37,713.00
4350	Auto Expense	86,700.00		0.00	79,700.00
4400	Payroll Expenses:Payroll Expenses - Other	4,466,550.00		0.00	4,326,499.00
4401	Payroll Expenses:Payroll Expenses - Other	0.00		(4,093,655.00)	(4,093,655.00)
4402	Payroll Expenses:Payroll Expenses -Salaries	0.00	CAIDJE - 1	(4,093,655.00)	
				2,852,462.00	2,832,226.00
4404	Pension Expense	11,178.00	CAIDJE - 1	2,852,462.00	
4500	Depreciation Expense	12,684.00		0.00	8,006.00
4535	Rent	133,689.00		0.00	13,950.00
4536	Equipment Rental	6,879.00		0.00	137,631.00
5102	Utilities:Utilities - Other	8,533.00		0.00	7,298.00
6000	COVID-19	283.00		0.00	7,676.00
93141	Administrator directly allocated	0.00		0.00	423.00
				162,764.00	162,764.00
93231	Quality Assurance	0.00	CAIDJE - 1	162,764.00	
				851,906.00	851,906.00
93235	Rehab oversite	0.00	CAIDJE - 1	851,906.00	
				226,523.00	226,523.00
			CAIDJE - 1	226,523.00	
Subtotal : None		170,577.00		0.00	92,834.00
Total [P&L] Income Statement		170,577.00		0.00	92,834.00
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Tickmarks

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